

## CABINET

6.00 P.M.

11TH FEBRUARY 2025

**PRESENT:-** Councillors Caroline Jackson (Chair), Peter Jackson, Martin Bottoms, Gina Dowding, Tim Hamilton-Cox, Paul Hart, Sally Maddocks and Nick Wilkinson

Apologies for Absence:-  
Councillor Sue Tyldesley

Officers in attendance:-

Luke Gorst	Chief Officer - Governance and Monitoring Officer
Paul Thompson	Chief Officer - Resources and Section 151 Officer
Joanne Wilkinson	Chief Officer - Housing and Property
Liz Bateson	Principal Democratic Support Officer, Democratic Services

### 63 MINUTES

The minutes of the meeting held on Tuesday 14 January 2025 were approved as a correct record.

### 64 ITEMS OF URGENT BUSINESS AUTHORISED BY THE LEADER

The Chair advised that there was one item of urgent business regarding Flexible Use of Capital Receipts Strategy 2025-26 and advised the meeting that this item would be considered first.

### 65 DECLARATIONS OF INTEREST

No declarations were made at this point.

### 66 PUBLIC SPEAKING

Members were advised that there had been no requests to speak at the meeting in accordance with Cabinet's agreed procedure.

### 67 URGENT BUSINESS - FLEXIBLE USE OF CAPITAL RECEIPTS STRATEGY 2025-26

**(Cabinet Member with Special Responsibility Councillor Hamilton-Cox)**

Cabinet received a report from the Chief Finance Officer that proposed a Flexible Use of Capital Receipts Strategy for 2025-26 to complement the ongoing Council's Outcomes-Based Resourcing programme – Fit for the Future.

The options, options analysis, including risk assessment and officer preferred option, were set out in the report as follows:

<p><b>Option 1: Adopt the Strategy</b></p> <p>Advantages The Council will be able to make use of the Flexible Capital Receipts provision in delivering its Fit for the Future programme.</p>
<p>Disadvantages None identified from this report.</p>
<p>Risks Capital receipts, savings and transformation benefits may not be realised as anticipated in the Strategy; the associated risks will be mitigated through the implementation of the Fit for the Future programme.</p>
<p><b>Option 2: Do not adopt the Strategy</b></p> <p>Advantages None identified from this report.</p>
<p>Disadvantages The Council will be unable to consider funding savings initiatives and service transformation through use of capital receipts, and may therefore be unable to achieve the savings, outcomes and benefits anticipated from these projects.</p>
<p>Risks Not adopting a Flexible Use of Capital Receipts Strategy at this point would severely constrain the Council's ability to deliver its Fit for the Future programme.</p>

The officer preferred option is Option 1, to enable the Council to make use of the Flexible Capital Receipts provision in supporting its savings and service transformation initiatives over the coming years.

Councillor Hamilton-Cox proposed, seconded by Councillor Dowding:-

"That the recommendation, as set out in the report, be approved."

Councillors then voted:-

***Resolved unanimously:***

To recommend that Full Council approves the Flexible Use of Capital Receipts Strategy 2025/26 set out in the report, in accordance with the relevant statutory guidance.

**Officer responsible for effecting the decision:**

Chief Officer Resources

**Reasons for making the decision:**

Approval by Council will enable the council to use capital receipts to fund savings and service transformation initiatives. Failure to adopt a Flexible Use of Capital Receipts Strategy will severely constrain the council's ability to pursue these initiatives.

The Flexible Use of Capital Receipts Strategy would form part of the council’s Policy Framework. From a strategic perspective, enabling the use of capital receipts to deliver savings and service transformation initiatives will give the council scope to pursue its Outcomes-Based Resourcing programme with greater flexibility and effectiveness.

Statutory guidance from the Department for Levelling Up, Homes and Communities (DLUHC) and the Chartered Institute of Public Finance and Accountancy (CIPFA) enables local authorities to make flexible use of capital receipts to fund projects which are likely to generate savings to the authority and / or other public bodies. To make use of this provision, authorities must submit to the Secretary of State a Flexible Use of Capital Receipts Strategy setting out how the provision will be applied in the next financial year.

***At this point the Leader confirmed a revision to the order of the agenda to enable all the Housing related reports to be considered consecutively.***

**68 REVIEW OF LANCASTER CITY COUNCIL HOUSING ALLOCATION POLICY**

**(Cabinet Member with Special Responsibility Councillor Caroline Jackson)**

Cabinet received a report from the Chief Officer Housing & Property which sought approval for the reviewed Housing Allocation Policy, which sets out the Council’s approach to the allocations and lettings of Council accommodation and that of partner Registered Providers with whom nomination agreements exist.

The options, options analysis, including risk assessment and officer preferred option, were set out in the report as follows:

	Option 1: That the proposed allocation policy be adopted	Option 2: That the proposed allocation is not adopted
Advantages	Ensures the service is operating the allocation of council dwellings in a way which reflects current guidance, helps to deliver on local objectives, and is legally compliant	None
Disadvantages	None	An alternative approach to reviewing and developing a new allocation policy would need to be proposed which delivers the required policy framework
Risks	None	The Council continues working to the old version which requires update and doesn’t reflect the necessary changes referred to in section 3.

The Officer Preferred Option is Option 1. The proposed allocation policy has been developed to reflect current requirements and guidance and has been the subject of legal review to ensure legislative compliance.

Councillor Caroline Jackson proposed, seconded by Councillor Hamilton-Cox:-

“That the recommendation, as set out in the report, be approved.”

Councillors then voted:-

***Resolved unanimously:***

That the revised Housing Allocation Policy as appended to the report adopted.

**Officer responsible for effecting the decision:**

Chief Officer Housing & Property

**Reasons for making the decision:**

The Housing Allocation Policy is a statutory policy which sets out the Council’s approach to the allocation and lettings of council homes. It is aligned with the wider district Tenancy Strategy produced and published by the Council.

The allocation of council dwellings is carried out in an environment which creates a number of challenges, chiefly an under-supply of quality, affordable housing within the district. Lancaster City Council’s Housing Allocation Policy must support delivery of an allocations service which is fair and transparent, and responsive to the housing needs of applicants, whilst making best use of limited housing stock. The proposed policy is designed to balance these competing factors.

**69 HOUSING REVENUE ACCOUNT AND CAPITAL PROGRAMME**

**(Cabinet Member with Special Responsibility Councillor Caroline Jackson)**

Cabinet received a joint report from the Chief Officer for Housing & Property and the Chief Officer Resources (Section 151 Officer) that sought Cabinet decisions on Council Housing rent setting proposals and HRA revenue and capital budget proposals.

The options, options analysis, including risk assessment and officer preferred option, were set out in the report as follows:

The options with regards to rent setting are set out under section 4, the maximum permitted increase being CPI+1%. By applying this increase, it allows for a budget that can deliver on the Council’s ambitions on improving housing standards and addressing the climate change emergency, whilst adhering to the Rent Standard and wider legislative requirements.

In relation to garage rents, it is recommended that following recent rent freezes an increase in line with dwelling rent increases is appropriate and will support maintenance requirements without adversely impacting occupancy levels.

With regard to the revenue budget generally, Cabinet could consider other proposals that may influence spending in current and future years, as long as their financing is considered and addressed and coherent with the legislative and regulatory requirements of a Registered Provider.

The options available in respect of the minimum level of HRA balances are to retain the level at £750K in line with the advice of the Section 151 Officer, or adopt a different level. Should Members choose not to accept the advice on the level of balances, then this should be recorded formally in the minutes of the meeting and it could have implications for the Council's financial standing, as assessed by its external auditor.

The options available in respect of the Capital Programme are:

- i) To approve the programme in full, with the financing as set out;
- ii) To incorporate other increases or reductions to the programme, with appropriate sources of funding being identified.

Any risks attached to the above would depend on measures Members proposed, and their impact on the council housing service and its tenants. As such, a full options analysis could only be undertaken once any alternative proposals are known, and Officers may require more time in order to do this.

	Option 1: Set housing and garage rent levels as set out in this report, and approve the provisions, reserves and balances position (and their use); the revenue budgets and capital programme	Option 2: To propose alternatives to those outlined in Section of the report
Advantages	Increased rental income supports the Council to deliver against its Regulatory requirements and ensuring homes are safe and decent.	Unknown
Disadvantages	Increased rent levels for tenants.	Would require further options analysis.
Risks/Mitigation	The HRA budget set out in the report is sustainable in the long term. The risks associated with Option 1 are outlined in Appendix F – Risks and Assumptions.	Impact on housing service and council housing tenants unknown. Potential for housing service to fall foul of legislative and regulatory requirements, leading to unlimited fines and being 'named and shamed' by government.

The officer preferred option is **Option 1**: Set housing and garage rent levels as set out in this report and approve the provisions, reserves and balances position (and their use); the revenue budgets and capital programme, as set out and refer onto full Council.

The budget headlines were presented to the Tenants Voice meeting on 30th January 2025 who were broadly in agreement with the proposals described, including the rent increase. There was, however, a range of debate which should be noted including:

- That details of planned maintenance and capital programmes be presented to a future meeting of the Tenant Voice
- That the housing service should remain focussed on improving performance to ensure value for money in the context of a rent increase.

The budget headlines and the wider context of housing finances were presented and discussed at the Council Housing Advisory Group (CHAG) on 31st January 2025.

Cabinet have been consulted on the budget, rent setting proposals and other budgetary matters at their meeting of 14 January 2025.

The report highlights challenges faced within the current economic climate, particularly in the context of the increased regulatory and legislative requirements being placed on the social housing sector.

The longer-term financial forecasts contain numerous estimates and assumptions, and the service remains attuned to the risks contained within Appendix F, and in particular the impacts of further legislative and regulatory change which could affect business planning within the HRA.

Councillor Caroline Jackson proposed, seconded by Councillor Hamilton-Cox:-

“That the recommendations, as set out in the report, be approved.”

Councillors then voted:-

***Resolved unanimously:***

- (1) That the minimum level of HRA unallocated balances be retained at £750,000 from 01 April 2025, and that the full Statement on Reserves and Balances as set out at Appendix E be endorsed and referred on to Budget Council for approval.
- (2) That council housing rents be set in accordance with statutory requirements as follows:
  - for existing tenancies, rents will increase by 2.7% from 7 April 2025
  - for new tenancies within 2025/26, rents will be set at ‘formula rent’
- (3) That garage rents be increased at CPI +1% in line with dwelling rents
- (4) That a delegated decision to approve the tender of two programmes of work (over £200K and key decisions over £250K) during 2025/26 can be made by the Chief Executive (as per 7.4 in the report) and in line with procurement rules.
- (5) That further to consideration on 14 January 2025, the Housing Revenue Account budget for 2025/26 onwards, as set out at Appendix A to the report, together with the resulting Capital Programme as set out at Appendix C to the report, be referred on to Budget Council for approval.

**Officers responsible for effecting the decision:**

Chief Officer for Housing & Property  
Chief Officer Resources (Section 151 Officer)

**Reasons for making the decision:**

Lancaster City Council’s Housing Service remains ambitious, while continuing to operate a sensible but forward-looking approach, seeking to meet Regulatory requirements and deliver safe and decent homes

The decision is consistent with the Council Plan. The proposals set out in the report impact positively on residents within Council Housing dwellings specifically in relation to climate change, wellbeing / social value, health and safety and community safety.

**70 PURCHASE OF HOUSING STOCK**

**(Cabinet Member with Special Responsibility Councillor Caroline Jackson)**

Cabinet received a report from the Chief Officer Housing & Property which sought approval to accept government grant funding to increase housing provision for specific groups of refugees and homeless temporary accommodation.

The options, options analysis, including risk assessment and officer preferred option, were set out in the report as follows:

	Option 1: Do not accept the grant funding	Option 2: Accept the grant funding
Advantages	No advantages identified - current BAU remain	Dedicated housing provision for this cohort will be increased at expected minimal financial input from the Council
Disadvantages	The Council will not increase provision of suitable housing for the specific cohort. The Council will continue to utilise costly bed and breakfast – hotel provision for accommodating homeless households.	Officer capacity will be required across different Council services to ensure the schemes funding requirements are met.  Some financial resources may be required if a purchase price is above the limit provide by MHCLG or where renovation work requires more than the £21,000 figure awarded. This information will be presented within a full business case for further consideration.
Risks	By not accepting the funding and increasing dedicated housing provision for this specific cohort is likely to increase pressure on already stretched local housing both within social and private rented sector.  It is likely that the homelessness service will	Timescales for delivery are tight with local authorities expected to use best endeavours to have properties available for occupation by 31st March 2026.  Risks remain around the availability of suitable accommodation within the financial envelope available to ensure schemes are viable.

	<p>continue to see increased demand putting additional pressures on temporary accommodation and the Council's budget. Increasingly it is likely as such by having to accommodate families the maximum threshold of 6 weeks for families placed in B+B provision will continue to be breached.</p>	<p>A full business case will be developed should funding be secured to consider opportunities for purchasing properties in the local area.</p>
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The officer preferred option is Option 2 : for the Council to accept the grant funding so as to seek to provide much needed accommodation for specific cohorts of refugees and homeless households.

Councillor Caroline Jacksom proposed, seconded by Councillor Dowding:-

“That the recommendations, as set out in the report, be approved.”

Councillors then voted:-

***Resolved unanimously:***

- (1) That should Lancaster City Council be successful in its Expression of Interest Cabinet accepts the Local Authority Housing Fund grant as set out in the report and authorises the s.151 Officer to sign off the MOU.
- (2) That Cabinet endorse City Council Officers work to identify appropriate accommodation for this purpose and bringing forward a business case for further approval.

**Officer responsible for effecting the decision:**

Chief Officer – Housing & Property

**Reasons for making the decision:**

Lancaster has placed itself firmly as a welcoming district for refugee’s seeking to settle in the UK and make new lives. However, this has put additional strain on an already stretched rented housing market, at a time when the local authority is facing financial pressure through the burden of accommodating homeless households within expensive hotel provision. The grant funding available from MHCLG provides an opportunity to increase housing provision for this cohort albeit on a small scale, and should not be over-looked.

The decision is consistent with Council Priorities:

A Sustainable District –Climate Emergency: Properties brought forward will be renovated to a high standard, therefore benefitting residents who moved with quality and warm homes.



An Inclusive and Prosperous Local Economy – opportunities for local contractors to be employed as part of the programme and local businesses to benefit through supply contracts.

Happy and Healthy Communities – proposals contribute to the well-being of Refugees and homeless households and provide quality housing for those in need.

A Co-operative, Kind and Responsible Council – providing much needed settled accommodation for refugees.

The decision is also consistent with the Housing Strategy and will link directly to the Homes Strategy for Lancaster District 2020-2025 by increasing provision of affordable housing.

## 71 GENERAL FUND BUDGET & POLICY FRAMEWORK 2025/26

### **(Cabinet Member with Special Responsibility Councillor Hamilton-Cox)**

Cabinet received a report from the Chief Finance Officer that set out the latest position in respect of the budget and policy framework and Cabinet's proposed General Fund revenue budget for 2025/26.

The options, options analysis, including risk assessment and officer preferred option, were set out in the report as follows:

#### Revenue Budget

Council may adjust its revenue budget proposals, so long as the overall budget for 2025/26 balances and fits with the proposed Council Tax level.

#### Other Budget Framework Matters (Reserves and Provisions)

Given known commitments, risks, and Council Tax restrictions there is little flexibility in financial terms, but Council could consider different budget strategies to be appraised for future years, or alternative arrangements for approving the use of various reserves, or different virement and/or carry forward limits. Overall, however, previous arrangements have worked reasonably well, and so no other fundamental changes are proposed.

#### Section 151 Officer's Comments and Advice

Council is required to note this formally in the minutes of the meeting; hence it is reflected in the recommendations.

Depending on the nature of any alternative proposals put forward, Officers may need time to assess the risks and implications. This is to ensure that relevant considerations are taken into account, to support informed and lawful decision making.

#### Officer preferred option

##### Revenue Budget 2025/26 and Reserves Position

To agree the recommendations as presented as the proposals to be put forward by Cabinet should fit with any external constraints and the budgetary framework already approved. The recommendations as set out meet these requirements; the detailed supporting budget proposals are then a matter for Members.

This report addresses the actions required to complete the budget setting process for

2025/26, and for updating the Council's associated financial strategy.

Councillor Hamilton-Cox proposed, seconded by Councillor Peter Jackson:-

"That the recommendations, as set out in the report, be approved."

Councillors then voted:-

***Resolved unanimously:***

- (1) That the General Fund Revenue Budget of £27.201M for 2025/26 be approved, resulting in a Council Tax Requirement of £11.550M, excluding parish precepts, and a Band D basic City Council tax rate of £264.30.
- (2) That the supporting General Fund Revenue Budget proposals be approved, as summarised at Appendices A, B, B1 and B2 to the report.
- (3) That the budget transfer (virements and carry forwards) limits be approved as set out in Appendix D to the report.
- (4) That Council notes the Section 151 Officer's advice regarding robustness of budget estimates, the adequacy of reserves and balances, specifically the advice that the minimum level of balances be retained at £5.0M, to provide for added uncertainty.

**Officer responsible for effecting the decision:**

Chief Officer Resources

**Reasons for making the decision:**

The budget framework in general sets out a financial plan for achieving the Council's corporate priorities and outcomes which incorporate the above cross cutting themes. Equalities impact assessments are undertaken for the relevant activities which are reflected in the budget.

The proposed budget incorporates measures to address the climate emergency and digital improvements as well as activities to address wellbeing, health, and community safety.

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**GENERAL FUND CAPITAL PROGRAMME & CAPITAL STRATEGY**

**(Cabinet Member with Special Responsibility Councillor Hamilton-Cox)**

Cabinet received a report from the Chief Finance Officer that presented Cabinet's final budget proposals in order that the Council could approve a General Fund Capital Programme for 2025/26 to 2034/35 and a Capital Strategy 2025/26 as required by regulation.

The options, options analysis, including risk assessment and officer preferred option, were set out in the report as follows:

Cabinet may put forward alternative proposals or amendments to the proposed Strategy ahead of consideration by Full Council. For capital, Council may adjust its capital investment and financing proposals taking account of spending commitments and priorities, but its proposals for 2025/26 must balance.

Depending on the nature of any alternative proposals put forward, Officers may need time to assess the risks and implications. This is to ensure that relevant considerations are taken into account, to support informed and lawful decision-making.

The officer preferred option is to consider the Capital Programme and Strategy as attached allowing for any amendments being made under delegated authority prior to referral to Council.

This report addresses the actions required to complete the budget setting process for its Capital Programme and Capital Strategy.

If Cabinet, or Budget Council changes its Capital Programme from that which is proposed in this report then this would require a change in the prudential indicators which are part of the Treasury Management Strategy.

Questions were raised with regard to revenue and the movable floor at Salt Ayre and progress in relation to St John's church and the meeting were advised that clarification would be provided.

Councillor Hamilton-Cox proposed, seconded by Councillor Dowding:-

"That the recommendations, as set out in the report, be approved."

Councillors then voted:-

***Resolved unanimously:***

- (1) That Cabinet recommends the following for approval to Budget Council:
  - the updated Capital Programme covering financial years 2025/26 to 2034/35
  - the Capital Strategy (Investing in the Future) 2025/26
- (2) That delegated authority be given to the S151 officer, in consultation with Portfolio Holder for Finance & Resources to amend change in the prudential indicators should Cabinet or Full Council make any revisions to the Capital Programme.

**Officer responsible for effecting the decision:**

Chief Officer Resources

**Reasons for making the decision:**

The Council's revenue and capital budgets should represent, in financial terms what the Council is seeking to achieve through its Policy Framework. The proposed capital programme and supporting strategy is part of the Council's budget and policy framework and fits into the Medium Term Financial Strategy.

The proposed budget incorporates measures to address the climate emergency and digital improvements as well as activities to address wellbeing, health and community safety.

### 73 TREASURY MANAGEMENT STRATEGY

#### **(Cabinet Member with Special Responsibility Councillor Hamilton-Cox)**

Cabinet received a report from the Chief Finance Officer which presented the draft Treasury Management Strategy and associated documents for 2025/26 and provided an opportunity for consideration and comment ahead of formal presentation to Full Council 26 February 2025 for approval.

The options, options analysis, including risk assessment and officer preferred option, were set out in the report as follows:

Cabinet may put forward alternative proposals or amendments to the proposed Strategy ahead of consideration by Full Council, but these would have to be considered in light of legislative, professional, and economic factors, and importantly, any alternative views regarding the Council's risk appetite. As such no further options analysis is available currently.

Furthermore, the Strategy must fit with other aspects of Cabinet's budget proposals, such as deposit interest estimates and underlying prudential borrowing assumptions, feeding into Prudential and Treasury Management Indicators. There are no options available regarding other components of the overall framework.

The officer preferred option was to approve the framework as attached to the report, allowing for any amendments being made under delegated authority prior to referral to Council.

Councillor Hamilton-Cox proposed, seconded by Councillor Maddocks:-

"That the recommendations, as set out in the report, be approved."

Councillors then voted:-

#### ***Resolved unanimously:***

- (1) That Cabinet recommends the Treasury Management Strategy 2025/26, Appendices A to C to Budget Council for approval and that Delegated authority be given to the S151 Officer, in consultation with the Portfolio Holder for Finance & Resources to amend change in the prudential indicators should Cabinet or Full Council make any revisions to the Capital Programme.

#### **Officer responsible for effecting the decision:**

Chief Officer Resources

#### **Reasons for making the decision:**

Treasury Management forms part of the Councils budget framework. Effective Treasury

Management and use of the Councils' resources is fundamental to the delivery of its priorities and outcomes

#### 74 MEDIUM TERM FINANCIAL STRATEGY UPDATE

##### **(Cabinet Member with Special Responsibility Councillor Hamilton-Cox)**

Cabinet received a report from the Chief Finance Officer that provided an update on the Council's Medium Term Financial Strategy (MTFS) forecasts for 2025/26 to 2029/30.

The options, options analysis, including risk assessment and officer preferred option, were set out in the report as follows:

The risks to the Council are contained throughout the report and as the report is for noting, no alternative proposals have been put forward.

The Council continues to face unprecedented levels of financial and economic uncertainty as a result of National and International concerns. Local Government funding remains a key challenge for the Council as well as local issues such as those surrounding decommissioning plans for Heysham power station. This hampers the degree of confidence with forecasts can be made and inevitably some key estimates and assumptions are likely to change in the coming months.

Despite the work to date by Officers and Members to deliver on the Council's OBR programme, a significant budget gap remains which cannot be met from Council reserves. The overall size of the challenge the Council faces in addressing its underlying structural deficit and in formulating a balanced budget over the medium and longer term must be recognised as does the need to deliver considerable future savings.

The Council continues to deliver high-quality frontline services to the District's residents. Continued focus on the application of Outcomes Based Resourcing principles such as strategic prioritisation, service transformation and continuous improvement will play a significant part in achieving the level of savings required. ***The Council must, however, recognise that it will face a number of key decisions over the next financial year which will affect the manner in which it delivers its services.***

Councillor Hamilton-Cox proposed, seconded by Councillor Maddocks:-

"That the recommendations, as set out in the report, be approved."

Councillors then voted:-

##### ***Resolved unanimously:***

- (1) That Cabinet notes the draft future years budget estimates as set out in the report as the latest information available.
- (2) That the update be referred on to Council 26 February 2025 for information. A final consolidated medium term financial strategy will be agreed by the s151 officer in consultation with the portfolio holder before being presented to Full Council in March.

**Officer responsible for effecting the decision:**

Chief Officer Resources

**Reasons for making the decision:**

Performance, project, and resource monitoring provides a link between the Council Plan and operational achievement, by providing regular updates on the impact of operational initiatives against strategic aims.

**75 Q3 DELIVERING OUR PRIORITIES****(Cabinet Member with Special Responsibility Councillor Hamilton-Cox)**

Cabinet received a report from the Chief Executive & s151 Officer to provide members with an update on financial performance during the first three quarters of 2024/25 (April – December 2024).

As the report was for commenting and noting no options were provided. Questions were asked in relation to council tax collection rates, business rates at Williamson Park and measures to pursue aged debts and the meeting was advised that clarification would be provided on these points.

***Resolved:***

That the report be noted.

**Reasons for making the decision:**

Performance, project and resource monitoring provides a link between the Council plan and operational achievement by providing regular updates on the impact of operational initiatives against strategic aims.

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Chair

(The meeting ended at 8.00 p.m.)

**Any queries regarding these Minutes, please contact  
Liz Bateson, Democratic Support - email [ebateson@lancaster.gov.uk](mailto:ebateson@lancaster.gov.uk)**

**MINUTES PUBLISHED ON FRIDAY 14 FEBRUARY, 2025.**

**EFFECTIVE DATE FOR IMPLEMENTING THE DECISIONS SUBJECT TO CALL-IN CONTAINED  
IN THESE MINUTES: MONDAY 24 FEBRUARY, 2025.**

